



Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295

Richmond, Virginia 23218

Walter J. Kucharski, Auditor

June 4, 2001

The Honorable John R. Stevens
Chief Judge
County of Caroline General District Court
P.O. Box 180
Fredericksburg, VA 22404

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Caroline General District Court for the period of January 1, 2000 through March 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system. However, we noted a weakness in internal controls and noncompliance with state laws, regulations, and policies that the Chief Magistrate needs to address as described below.

Reconcile Bank Account

Magistrates Hayes and Saikowski did not reconcile their respective bank accounts each month during the audit period when there was activity. It is essential that Magistrates reconcile their bank accounts promptly each month as failure to do so can lead to undetected errors and irregularities. In accordance with Chapter X of the Magistrates Manual, the Chief Magistrate should ensure that all Magistrates promptly reconcile their bank accounts when there is bank activity noted. Reconciliations will help ensure efficiency, accountability, and the proper recording of financial transactions.

We discussed these comments with the Magistrates on June 1, 2001 and on June 4, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: The Honorable Peter L. Tribble, Judge
 Terry M. Southworth, Clerk
 Phillip Hemming, Chief Magistrate
 The Honorable Horace A. Revercomb, III
 Don Lucido, Director of Technical Assistance
 Supreme Court of Virginia
 LeAnne Lane, Court Analyst
 Supreme Court of Virginia

The Honorable John R. Stevens
Chief Judge
County of Caroline General District Court
P.O. Box 180
Fredericksburg, VA 22404

Terry M. Southworth
Clerk of the Court
County of Caroline
P.O. Box 511
Bowling Green, VA 22427

The Honorable Peter L. Tribble, Judge
P.O. Box 511
Bowling Green, VA 22427

Phillip Hemming
P.O. Box 1120
Stafford Courthouse
Stafford, VA 22554-4120

The Honorable Horace A. Revercomb, III
Chief Judge of the Circuit Court
County of Caroline
P. O. Box 309
Bowling Green, VA 22427

Don Lucido
Director of Technical Assistance
Supreme Court of Virginia
North Ninth Street
Richmond, VA 23219

LeAnne Lane, Court Analyst
Supreme Court of Virginia
North Ninth Street
Richmond, VA 23219

1 Report File
1 Working Papers

**Commonwealth of
Virginia
Auditor of Public Accounts**
James Monroe Building
101 North 14th Street
Richmond, Virginia 23219
(804) 225-3350

TO: Terry M. Southworth, Clerk of the General District Court

Clerk Fax Number –

Clerk Phone Number –

FROM:

DATE: Wednesday, December 15, 1999

Number of pages including cover page: 3

CONFIDENTIAL FOR:, Terry M. Southworth

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

It is important that you call _____ at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.